

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 99

BY AGRICULTURAL AFFAIRS COMMITTEE

AN ACT

RELATING TO THE IDAHO GRAPE GROWERS AND WINE PRODUCERS COMMISSION; AMENDING SECTION 54-3607, IDAHO CODE, TO REVISE PROVISIONS RELATING TO THE WITHDRAWAL OF FUNDS FROM CERTAIN ACCOUNTS AND TO PROVIDE FOR INTERNAL ACCOUNTING CONTROLS.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 54-3607, Idaho Code, be, and the same is hereby amended to read as follows:

54-3607. COMMISSION ACCOUNT. (1) The commission may accept tax receipts, grants, donations and gifts of funds from any source for expenditure for any purpose consistent with this act, which may be specified as a condition of any grant, donation or gift. All funds received under the provisions of this act or as provided by law shall be paid to the commission and shall be deposited into a bank account in the name of the Idaho grape growers and wine producers commission. Moneys in the bank account are continuously appropriated and made available for defraying the expenses of the commission in carrying out the provisions of this chapter. Immediately upon receipt, all moneys received by the commission shall be deposited in one (1) or more separate accounts in the name of the commission in one (1) or more banks or trust companies approved under chapter 27, title 67, Idaho Code, as state depositories. The commission shall designate such banks or trust companies. All funds so deposited are hereby continuously appropriated for the purpose of carrying out the provisions of this chapter.

(2) Funds can be withdrawn or paid out of such accounts only upon checks or other orders upon such accounts signed by ~~two~~ one (21) officers designated by the commission. The commission shall establish and maintain an adequate and reasonable system of internal accounting controls. The internal accounting controls shall be written, approved and periodically reviewed by the commission.

(3) The right is reserved to the state of Idaho to audit the funds of the commission at any time.

(4) On or before January 15 of each year, the commission shall file with the senate agricultural affairs committee, the house agricultural affairs committee, the legislative council, the state controller, and the division of financial management, a report showing the annual income and expenses by standard classification of the commission during the preceding fiscal year. The report shall also include an estimate of income to the commission for the current and next fiscal year and a projection of anticipated expenses by category for the current and next fiscal year. From and after January 15, 1989, the report shall also include a reconciliation between the estimated income and expenses projected and the actual income and expenses of the preceding fiscal year.

(5) All moneys received or expended by the commission shall be audited annually by a certified public accountant designated by the commission, who shall furnish a copy of such

1 audit to the director of legislative services and to the senate agricultural affairs committee and
2 the house agricultural affairs committee. The audit shall be completed within ninety (90) days
3 following the close of the fiscal year.

4 (6) The expenditures of the commission are expressly exempted from the provisions of
5 sections 67-2007 and 67-2008, Idaho Code.